

Case 1 - Under-threshold holding with no section 1291 event

CANDIDATE REFERENCE CASE - NOT FOR FILING - COMMUNITY CROSS-CHECKING OPEN

Case 1 - Under-threshold holding with no section 1291 event

This is a human-readable candidate field packet, not the official IRS form and not a filed return.

Facts

Field	Value
Tax Year	2025
Filing Status	INDIVIDUAL
Year End Pfic Value Usd	18000.00
Distributions Usd	0.00
Disposition Gain Usd	0.00

Candidate Form 8621 values

Field	Value
Candidate Filing Conclusion	Holding-value exception may apply only if every stated condition is confirmed
Part I Line 4 Year End Value Usd	18000.00
Part I Line 5 Section1291 Amounts Usd	0.00
Part V Events	[]

Review notes

This case tests exception analysis, not a universal no-filing rule.

Ownership, indirect holdings, elections, and other filing triggers still require review.